

**495—33.10(17A,97B,ExecOrd11) Rules from which the agency shall not grant waivers.** The agency shall not grant waivers from the following rules, except as otherwise indicated in the following list.

1. Rules which implement state or federal law, if the waiver could affect the taxability of pension benefits under the Internal Revenue Code and regulations thereunder or the Iowa Code and rules adopted thereunder;

2. Rules which set forth the formulas used to calculate IPERS' monthly retirement benefits, actuarial equivalents, dividends, amounts to be credited to supplemental accounts of active members, refunds, death benefits, and service purchase costs;

3. Rules which implement contribution rates and actuarial assumptions set by IPERS;

4. Rules which limit the release of confidential information;

5. Rules which implement contracts between the agency and its vendors (except as permitted in such contracts);

6. Rules governing separations, disciplinary actions, reductions in force, and grievances and appeals as permitted by statute and applicable agency rules.

7. Rules governing the number of voting members of the IPERS' investment board necessary to constitute a quorum and the number of votes necessary to constitute a vote of that board.